

E-mail to Donald at 11:12 A.M. on 10-06-2011.

From: S. Powell srp18407@yahoo.com

To: Donald W. Powell II dpowellii@KPMG.com

Sent: Thursday, October 6, 2011 11:12 AM

Subject: Shiver, shiver

10-06-2011

Donald:

Hope things are going well with your studying blitz for your upcoming exam. Have you been able to attend most of the prep sessions you spoke of? Before you know it, the day of the exam will be here and then--having successfully passed the exam--you can do some heavy duty relaxing.

Is the exam on paper or in an electronic format?

Frosty morning here. I could see my footprints in the frozen grass on my way up to the barn about 6:30 A.M. Some of the chicken water dishes that are out in the yard had a paper-thin layer of ice on them. My friends, the Barn Swallows (see attached file), have now all headed for warmer parts of the world. Most of them migrate to Argentina and southern South America.

Golf course finally drying out a bit. Two tournaments scheduled for last weekend had to be canceled/rescheduled.

BPR,

Uncle Robert

Attached Photo:



The photo wouldn't go through, so I deleted it.

Donald's reply, 11:45 A.M.

Uncle Robert:

It's funny you mention the prep sessions, I just filled in a calendar for October and November with the classes and personal goals for the number of sections I would like to have read at a given point in time. The classes start next Monday, October 10th, so I have not attended one yet. However, I've read about a third of the book and am currently gearing up for a big push over the next two weeks in order to complete the reading and have sufficient time to review. I've decided to swap casual lunch breaks with hour-long reading sessions, starting in about a half hour. I'm excited about my progress and looking forward to the exam. Unfortunately, the

day after my 1st exam will be spent gearing up for the next (and significantly more demanding) test, on November 29th. The heavy duty relaxing will commence on November 29th around 2:30 pm.

The exam is in an electronic format and consists of three "testlets" each containing 24 multiple choice questions and 6 tax simulations. The simulations are essentially scenarios where we have to apply a wide range of concepts covered in the book and arrive at various conclusions/answers.

To say that I wouldn't mind following the Barn Swallows is an understatement. They certainly have the right idea heading out of town when the frost sets in. It's been cool at times down here but only once did I feel it necessary to wear a coat. I've heard it's supposed to be almost 80 degrees on Sunday. Hopefully it stays dry and the golf course can take advantage of some late season play. I'm sure the foliage will get some people out and about.

I was trying to figure out what "BPR" means but was unsuccessful. Perhaps you could fill me in.

I hope all is well with you and I will be visiting very soon. I'm sure you will have no difficulty staying warm with the stove in the kitchen.

Donald

From: S. Powell

Sent: Thursday, October 06, 2011 2:53 PM

To: Powell II, Donald W

Subject: Study and Preparation Plan together with an Eider Duck

10-06-2011

Donald:

You're making some very intelligent decisions about getting ready for the exams that are heading your way. Given the electronic format, you'll probably be able to know the results of the exams five minutes after you finish them.

The BPR in the e-mail of earlier today is from the realm of computer-generated/form letter complimentary closings that I used somewhat as a parody of the kind of closing that a very busy ad exec might use in sending out a form letter to his colleagues in the field, also very busy. It means: *Best Personal Regards*. I can't imagine why I suddenly typed it then, but there it was, and so I just let it stay. (It's also possible, of course, that I'm losing my mind!)

No fires in the woodburner yet. The Chimney Man is coming on Wednesday to do the annual cleaning of the chimney. Maybe after that I will get busy and make a fire. We have some wood, but we will need a lot more to get us through the winter. Eighty degrees this coming weekend in Philadelphia: that sounds very appealing. I hope the same weather, more or less, is headed our way.

I can't figure out why my e-mail to you of earlier today, with a photo attached, was initially bounced back to me as undeliverable. Maybe there is some quality embedded in the photo that I wanted to send that caused it to be rejected by your e-mail system there? In any event, I will try now to attach a different photo and see if it goes through.

Attached, (I hope), for your viewing pleasure, is a photograph of a Spectacled Eider duck.

Uncle Robert

Spectacled Eider attachment:



[E-mail sent by Donald to SRP at 3:16 P.M.]

Uncle Robert:

I've found studying for the CPA to be much easier, and less painful, than studying for various exams in college. Unfortunately, it takes at least a month to get the exam results back. The grading system is complex and my grades will be determined by comparing my scores to the scores of others who have taken the exam at the same time. The time I spend waiting for my test results will feel like an eternity.

It's funny that you used BPR because almost every email I send out to a client is closed with *Kind Regards*. I've used others in the past, but that one seemed to stick. No worries, you're not losing your mind.

For the first time all season, I turned the seat warmer on in my car. It's quite nice to have the windows down with a cool breeze and a warm seat to sit on. It's kind of like sleeping with the windows open under a heavy blanket. Whatever the weather has in store, it can't be worse than sweating profusely after any amount of time spent outside.

Not sure why the picture didn't come through the first time, perhaps the file was incompatible or too large? In any event, the picture of the duck is very nice. I recently shared the Martha Stewart story with someone so a picture of an exotic duck is fitting.

In other news, I booked a flight to Montana today for January 25th - January 31st to visit George and do some skiing and subsequently spend my birthday in the Northern Rockies.

On a similar note, I received an email with information on a position (the exact same one I currently hold) opening in Zurich, Switzerland. The Zurich office is looking for someone for 3-4 months from roughly February 2012 - June 2012. While it is highly unlikely I will be granted permission by the Philadelphia office to leave for an entire busy season, I have considered applying for it and seeing what happens. Spending a couple months in Switzerland sounds OK to me.

Donald